suspension may be stated to them ; but the Board of Revenue shall not extend the period of such suspension beyond the current fasli without the previous authority of the [1][State Government].

Attachment and sale of lands for arrears when arrear of revenue accrues.

57. The Board of Revenue shall direct Collectors of districts, where a permanent settlement of the land-revenue may have been concluded, to attach the lands of proprietors who may have fallen in arrear, and shall require Collectors to dispose of the whole, or a part, of such lands, as the case may be, for the recovery of such arrear, in the mode and manner prescribed in the regulations.

58. [*Time when lands may be sold in satisfaction of decrees for arrears.*] *Rep., Mad. Reg. III of* 1830, *s.* 3.

MADRAS REGULATION II OF 1803.[2]

[THE MADRAS COLLECTORS REGULATION, 1803.]

[*1st January 1803.*]

A Regulation for describing and determining the conduct to be observed by Collectors in certain cases.

WHEREAS under the system of internal government established for the administration of the public revenue, and for the security of persons and property, individuals should have the means of ascertaining and knowing the regulations passed for their benefit ; and whereas the said system further requires that the power and authority heretofore vested in the immediate Collectors of the revenue should be curtailed ; wherefore the following Regulation has been passed for the purpose of defining the authority committed to Collectors, and for describing the modes of procedure required in the discharge of their duty.

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[1] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation Order of 1937 and the word "State" was substituted for "Provincial" by the Adaptation Order of 1950.

[2] Short title, "The Madras Collectors Regulation, 1803"—*see* the Repealing and Amending Act, 1901 (Central Act XI of 1901).

This Regulation was declared by the Laws Local Extent Act, 1874 (Central Act XV of 1874), s. 4 and the Second Schedule to be in force in the whole of the Presidency of Madras except the territories mentioned in the Sixth Schedule to that Act. The Regulation has been extended by a notification under s. 5 of the Scheduled Districts Act to the Bhadrachalam and Nugur taluks and the Muttas of Dutcharti and Guditeru of the Godavari Agency—*see Fort St. George Gazette*, 1930, Pt. I, p. 553. As to arrears of revenue recoverable under Mad. Act II of 1864, this Regulation is inoperative—*see* s. 62 of that Act.

Collection of revenues entrusted to covenanted civil servants.

2. The collection of the public revenue derived from land-tax, [1] * * * * from the excise on spirituous liquors or for other articles of taxation shall be entrusted to Collectors, who shall be covenanted civil servants [2] [of the Government].

3 & 4. [*Oath to be taken by Collectors : consequences of violation thereof.*] *Rep., Central Act XII of* 1873.

Collectors to be under orders of Board of Revenue.

5. Collectors shall be under the immediate control of the Board of Revenue, and shall obey all orders communicated to them by the authority of that Board.

Papers and accounts to be furnished to all persons authorized to require them.

6. Collectors shall furnish such papers or accounts relating to the revenues under their charge as may be required by the Board of Revenue, the President of the Board of Revenue, by the Accountant-General, or by any other public officer authorized to make such requisition.

All acts of Collectors to be public.

7. All acts and proceedings of Collectors shall be held and done publicly ; that is to say, in open kacharis accessible to all persons.

Principles on which revenues are to be administered.

8. Collectors shall administer the public revenues to the advantage of the State, the happiness of the people, and the prosperity of the country ; and shall suggest such propositions to the Board of Revenue as, in their judgment, may be calculated to augment and improve those revenues.

Collectors to have control over all persons employed under them, and over persons paying revenue or otherwise concerned in revenue.

9. Collectors have had, and are hereby declared to have, authority to superintend and control, under the orders of the Board of Revenue, all persons employed in the executive administration of the public revenue, all zamíndárs or proprietors of land paying revenue, and all farmers, securities, raiyats or other persons concerned in, or responsible for, any part of the revenue to Government, as far as the said superintendence and control may relate to the executive administration of the revenue under the regulations now enacted, or to be hereafter enacted.

10. [*Seal of Collector.*] *Rep., Mad. Act VI of* 1865.

Collectors to transmit diaries to Board.

11. Collectors shall keep diaries of their proceedings in the English language. The diaries shall contain a record of every official transaction of the Collector, and shall be forwarded to the Board of Revenue for each month, on the fifteenth day of the succeeding month.

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[1] The words " from duties on commodities by sea and land, from salt " were omitted by the Adaptation Order of 1937.

[2] The words " of the Crown " were substituted for the words " of the Company " by the Adaptation Order of 1937 and the word " Government " was substituted for " Crown " by the Adaptation Order of 1950.

Public money, how to be kept.

12. Collectors shall keep the public money in a strong chest secured with two locks of different constructions: the key of one lock shall be kept by the Collector, and the key of the other lock shall remain in the possession of the public shroff.

Jamabandi and kistbandi of land-revenue, permanently assessed, to be furnished to Board.

13. Collectors of revenue in districts where a permanent assessment of the lands may have been fixed shall transmit to the Board of Revenue, within one month after the expiration of each Faslí year, in a form to be approved by the Board of Revenue, a jamábandí and kistbandí statement of the permanent revenue assessed on each zamíndárí or estate into which the districts have been divided or subdivided by the operation of the Regulations, with an account subjoined of the amount of other items of revenue, whether rented or under the Collector's management; noting in the one case the amount of the rent, and in the other the expected amount of collections.

An account of other items of revenue to be subjoined.

Collections of revenue to be made regularly.

14. Collectors shall be careful that proprietors of land on whose estates the land-revenue has been permanently fixed, and farmers of land, regularly discharge the taxes and rents agreeably to the kistbandí; and, in the event of a proprietor or farmer of land falling in arrear, Collectors shall proceed to recover such arrear in the mode prescribed by the Regulations already passed, or to be hereafter passed for that purpose.

Persons attaching estates to be furnished with written powers.

15. Collectors shall furnish the person or persons deputed by them to attach estates in pursuance of a decree of a Court of Judicature, or for an arrear of revenue, with sanads of appointment, and with written instructions under their seal and signature.

Apportionment of assessment on all lands to be sold or transferred.

16. Collectors shall apportion the assessment on lands which may be ordered to be disposed of by public sale for the discharge of arrears of revenue, or in pursuance of a decree of a Court of Judicature, or which may be transferred in the manner allowed by the Regulations, from one individual to another.

Collectors to be responsible for apportioning assessment on sub-divisions;

17. Collectors shall be held responsible for justly and equitably apportioning the permanent assessment on all sub-divisions of estates, and the amount of such assessment shall be regulated at a rate proportionate to the value which such sub-divisions of estates bear to the gross assets of the whole estates.

to furnish proprietors with amount so apportioned. Appeal therefrom to be forwarded to Board.

18. Collectors, at the time they transmit statements of the public assessment so apportioned on sub-divisions of estates for the consideration of the Board of Revenue, shall furnish the proprietors of the estates in question with the amount of the assessment so apportioned; and, where the proprietors may object and appeal from the assessment proposed by the Collectors for the sub-divisions of the said estate, Collectors shall immediately forward the same, with their remarks, to the Board of Revenue.

Conditions of sale to specify particular obligations not included in general conditions.

19. Collectors shall be careful to specify in the conditions of sale (exclusively of the general conditions of sale as prescribed by the Regulations) any particular obligation which may happen to fall on the purchaser of a sub-division of, or of an entire estate declared for sale.

Attachments of land to be reported to Board.

20. Collectors, on receipt of a decree of a Court of Judicature ordering land paying revenue to Government to be sold, shall proceed to attach a sufficient portion of the said lands to answer the amount of the decree, in such mode as may be prescribed for recovery of arrears of revenue by the Regulations, and shall immediately report such attachment to the Board of Revenue.

Rules to be observed in attaching portions of estates.

21. In attaching portions of estates for arrears of revenue, or in consequence of a decree of a Court of Judicature, Collectors shall be careful to form the sub-divisions compact, selecting such villages and lands as may be situated contiguously to each other. Collectors shall moreover have in view the nature of the soil and available resources of the different lands, and shall be careful to include, as nearly as may be practicable, equal portions of land with contracted means of improvement, and of lands with extensive means of improvement.

In forming sub-divisions, lands watered by one tank to be kept in same sub-division.

22. In forming sub-divisions of estates, Collectors shall be careful to preserve all the lands watered by one tank or watercourse in the same sub-division ; and, where it may be necessary to deviate from this rule, Collectors shall fully explain such necessity to the Board of Revenue, and wait the orders of the Board on their reference, previously to concluding the arrangement.

Registers of transfers of land.

23. Collectors shall keep registers of all sub-divisions of estates, and of all transfers of landed property, in a form to be submitted to, and to be approved by, the Board of Revenue.

Register of alienated lands.

24. Collectors shall keep, in a form to be approved by the Board of Revenue, registers of all alienated lands paying revenue to Government, or exempt from the payment of public revenue. The registers shall be kept in the mode and manner prescribed by the Regulations already passed, or to be passed, for that purpose.

25. [*Estates of disqualified landholders how managed.*] *Rep., Mad. Act I of 1902.*

Collection of revenue of khas lands.

26. Collectors shall collect the revenue arising from lands held khas in such manner as may be directed by the Board of Revenue.

27 to 29. [*Procedure for recovery of lands held under invalid titles.*] *Rep., Central Act XII of 1876.*

30. [*Lands for pensioners and invalids.*] *Rep., Central Act XXIII of 1871.*

Levy of assessment for payment of police.

31. Collectors shall collect the assessments that may be ordered to be levied for the payment of the department of police agreeably to the Regulations enacted for that purpose, or agreeably to the orders of the Board of Revenue, in cases where the said Board may have authority to issue such orders.

Collection of revenue, exclusive of land-tax.

32. Collectors shall collect the revenue arising from sayar, salt, spirituous liquors or from other sources, in the manner prescribed by the Regulations, or in such manner as may be directed by the Board of Revenue in cases subject to their authority.

Receipts for Payments of revenue.

33. Collectors shall grant receipts for all payments made into their treasury on account of the public revenue; which receipts shall specify the date of payment, the coin in which payment may be made, and the amount of such receipt shall be written in the English language and in the language of the zila, and shall be registered and numbered in both languages by the keepers of the records; the date of registry shall be indorsed on the back of each receipt.

Copy of register to be sent monthly to Board.

34. Collectors shall transmit, on the fifteenth of each month, to the Board of Revenue, copies of the register of receipts for the preceding month.

Officers employed under Collectors, in collection of revenue, to grant similar receipts.

35. Collectors shall compel the tahsíldárs, or other officers employed under them in the collection of the revenue, to grant receipts for moneys received by them, and to transmit monthly registers of the receipts so granted; the receipts granted by the tahsíldárs or other officers employed in the collection of money, shall contain all the items above specified.

Public servants not to be employed in private business.

36. [1] * * * * * Collectors shall employ none but the public registered servants in the conduct of public business, and Collectors shall not employ public registered servants in the transaction of private business.

[2][37. * * *]

Where land-tax is not fixed, rates of assessment to be investigated.

38. In districts where the land-tax may not have been permanently fixed, Collectors shall investigate, with care and with attention, the rules which have immemorially guided the assessment of the public revenue.

Result to be reported to Board.

39. Collectors shall state the result of their investigation to the Board of Revenue, and shall regulate their demands on the raiyats on principles of moderation, and with a just regard to the rights of Government, to the rights of the people, and to the prosperity of the country.

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[1] The first portion of this section, containing obsolete matter, was repealed by Mad. Act II of 1869.

[2] This section was omitted by the Adaptation Order of 1937.

Rates of waram or of quit-rent not to be altered without permission.

40. Collectors, in districts where the rent may not have been permanently fixed, shall not increase or diminish the rates of wáram, or rates of quit-rent, without permission being first had and obtained from the Board of Revenue for that purpose.

Unauthorized alienations of land to be reported to Board.

41. In districts where the land-tax may not have been permanently fixed, Collectors shall report to the Board of Revenue all unauthorized alienations of land, with every circumstance relating to such land; but Collectors shall not resume alienated lands without authority from the Board of Revenue.

42. [*Removal of proprietors.*] *Rep., Mad. Reg. II of* 1806.

Collectors not to grant kauls without authority;

43. Collectors shall not grant kauls of any description without authority from the Board of Revenue; and all kauls granted by Collectors shall contain the dates of the authority of that Board.

cannot authorize alienation of land.

44. Collectors shall not in any case authorize the alienation of land without authority from the Board of Revenue.

45 & 46. [*Requisition for Military.*] *Rep., Mad. Reg. II of* 1806.

47 to 55. [*Judicial powers of Collectors in districts where no Zila Courts were established.*] *Rep., Mad. Reg. II of* 1806.

56 to 58. [*Magisterial powers of Collectors in districts where no Zila Courts where established.*] *Rep., Mad. Reg. II of* 1806.

Collectors to make no advances without authority of Government.

59. Collectors shall not make disbursements of public money for advances for cultivation, or repairs of tanks, or for any other purposes, without having previously obtained, through the channel of the Board of Revenue, the authority of the [1] [State Government] for such disbursement.

Collectors and Assistants not to permit servants to be concerned in any rent or farm of revenue;

60. [2] * * * * * Collectors, or Assistants to Collectors, shall not permit their [3] [ ] servants to be concerned, directly or indirectly, in any rent or farm of the public revenue, or to be security for any farmer or renter of lands on which the rent may not have been permanently fixed.

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[1] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation Order of 1937 and the word "State" was substituted for "Provincial" by the Adaptation Order of 1950.

[2] The sentence "Collectors, and Assistants to Collectors, shall not be concerned, directly or indirectly, in any farm of the public revenue, either as renters, securities or otherwise" was omitted by the Adaptation Order of 1937.

[3] The word "Native" was omitted by the Adaptation Order of 1950.

[1] [61. * * * *]

62. [*Farming of lands to, and taking security from, Europeans prohibited.*] *Rep., Mad. Act II of* 1869.

63. Collectors, and Assistants to Collectors, shall not occupy ground nor erect buildings thereon, without the sanction of the Board of Revenue. Not to occupy grounds or to erect buildings without sanction;

[1] [64. * * * *]

65. Collectors shall not publish proclamations or orders which may in any shape affect the intercourse of [2] [the Government of India] with foreign States, without an express order from the [3] [Central Government] for that purpose. not to publish anything which may affect intercourse with foreign States.

66. Collectors, and Assistants to Collectors, shall (in cases requiring it) apply to the Board of Revenue for temporary leave of absence from their station. Collectors, or Assistants to Collectors, shall not absent themselves from their stations without having previously obtained the permission of the Board of Revenue. In the event of severe illness compelling Collectors to quit their stations without such authority, on the affidavit of medical persons with respect to the necessity of such absence, they shall deliver charge of their districts to the head Assistant on the spot, and shall report the circumstance without delay to the Board of Revenue. Applications for leave of absence.

67. In the absence of Collectors, the senior Assistant on the spot shall take charge of the public business. Charge in Collector's absence.

68. On the resignation or removal of Collectors, they shall deliver to their successors or Assistants every public account and document, with all original letters received, and attested copies of all letters sent, relative to their charges respectively. Collectors shall certify officially duplicate lists of such accounts and documents, and shall deliver one list to their successors or Assistants, and shall forward the other list to the Board of Revenue. Collectors removed or resigning, to deliver public documents to their successors.

69. Collectors on receiving charge shall count the balance of cash delivered to them, and shall grant receipts for the amount in duplicate; one receipt shall be retained by the person delivering over charge, and the other shall be transmitted to the Board of Revenue. Collectors receiving charge to count balance of cash and grant receipts in duplicate.

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[1] This section was omitted by the Adaptation Order of 1937.

[2] These words were substituted for "the British nation" by the Adaptation Order of 1950.

[3] These words were substituted for the words "Governor in Council" by the Adaptation Order of 1937.